



Federal State Employment Taxes Test Cases

2004 Test Case Contents

- Test 1:** Form IL-501 with Debit Authorization
- Test 2:** Form IL-941 with Debit Authorization
- Test 3:** Form IL-941 without Debit Authorization
- Test 4:** Form IL-W-3 with Debit Authorization
- Test 5:** Form IL-W-3 without Debit Authorization
- Test 6:** Form UI-3/40 without Debit Authorization
- Test 7:** Form UI-3/40 with Debit Authorization
- Test 8:** Illinois UI Debit Authorization

Test Case 1

Contents: Form IL-501 with Debit Authorization

Taxpayer Identification Information:

Business Name:	Moms Cookies
Federal Employer Identification Number (FEIN):	37-5094172
Sequence Number:	000
Address:	175 Shoppers Plaza
	Saint Charles IL 60174-1524
	630-584-0661

IL-501 Information:

Tax Year:	Current Year
Quarter:	1, 2, 3 or 4
Debit Authorization Amount:	\$1,458.75
Settlement Date:	Timely date for quarter selected

Test Case 2

Contents: Form IL-941 with Debit Authorization

Taxpayer Identification Information:

Business Name:	Debs Design
Federal Employer Identification Number (FEIN):	37-0246288
Sequence Number:	000
Address:	2007 W Main Street
	Madison IN 47250-0725
	812-265-2556

IL-941 Information:

Quarter Ending:	Last day of quarter of the current year
Line 1-Compensation and gambling winnings:	\$12,075.00
Line 2-Illinois Income Tax required to be withheld:	\$ 362.25
Line 3-Form IL-501 payments plus any overpayment from a previous quarter's Form IL-941:	\$ 0.00
Line 4-Tax Due:	\$ 362.25
Line 5-Overpayment:	\$ 0.00
Debit Authorization Amount:	\$ 362.25
Settlement Date:	Timely date for quarter selected

Test Case 3

Contents: Form IL-941 without Debit Authorization

Taxpayer Identification Information:

Business Name:	Clark Chemical Co Inc
Federal Employer Identification Number (FEIN):	37-1520480
Sequence Number:	000
Address:	PO Box 308
	Maywood IL 60153-0308
	708-343-4800

IL-941 Information:

Quarter Ending:	Last day of quarter of the current year
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Line 1-Compensation and gambling winnings:	\$125,985.00
Line 2-Illinois Income Tax required to be withheld:	\$ 3,779.55
Line 3-Form IL-501 payments plus any overpayments from a previous quarter's Form IL-941:	\$ 3,779.55
Line 4-Tax Due:	\$ 0.00
Line 5-Overpayment:	\$ 0.00

Test Case 4

Contents: Form IL-W-3 with Debit Authorization

Taxpayer Identification Information:

Business Name:	Clay City Ready Mix
Federal Employer Identification Number (FEIN):	37-0252775
Sequence Number:	000
Address:	RR 2 PO Box 175
	Clay City IL 62824-0175
	618-676-1717

IL-W-3 Information:

Tax Year:	Last day of the current year
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Line 1-Number of forms W-2, W-2G and 1099-R issued:	5
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Line 2-Total Income Tax withheld:	\$ 6,292.47
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Line 3-Line 2 from IL-941 for each quarter:	1st quarter 3a	\$ 1,383.51
	2nd quarter 3b	\$ 1,407.36
	3rd quarter 3c	\$ 1,742.77
	4th quarter 3d	\$ 1,758.83

Line 4-Total 3a through 3d:	\$ 6,292.47
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Debit Authorization Amount:	\$ 6,292.47
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Settlement Date:	Timely date for year selected
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Test Case 5

Contents: Form IL-W-3 without Debit Authorization

Taxpayer Identification Information:

Business Name:	Apex Electronics Inc
Federal Employer Identification Number (FEIN):	36-1996522
Sequence Number:	000
Address:	2000 Millbrook Dr Lincolnshire IL 60069-0515 847-615-9058

IL-W-3 Information:

Tax Year:	Last day of the current year
Line 1-Number of forms W-2, W-2G and 1099-R issued:	21
Line 2-Total Income Tax withheld:	\$ 103,295.28
Line 3-Line 2 from IL-941 for each quarter:	
1st quarter 3a	\$ 18,973.00
2nd quarter 3b	\$ 22,616.00
3rd quarter 3c	\$ 40,090.00
4th quarter 3d	\$ 21,616.28
Line 4-Total 3a through 3d:	\$ 103,295.28

Test Case 6

Contents: Form UI-3/40 without Debit Authorization

Taxpayer Identification Information:

Business Name:	Wage Records Test Account
Federal Employer Identification Number (FEIN):	36-4788792
Illinois UI Account Number:	4046146
Address:	564 Harding Ave
	Glen Ellyn IL 60137-6371
	630-668-8402

UI-3 Information:

Tax Period Ending Date:	Last day of a quarter in the current year
Covered Workers by month:	1, 1, 3
Total Wages:	\$40,000.00
Excess Wages:	\$40,000.00
Taxable Wages:	\$ 0.00
Contributions Rate:	4.0%
Interest:	\$ 0.00
Penalty:	\$ 0.00
Previous Underpayment:	\$ 0.00
Previous Overpayment:	\$ 0.00
Total Payment Due:	\$ 0.00

Wage Detail:

Social Security Number:	333-55-5555
Name:	John Q. Smith
Quarterly Wages:	\$14,000.00
Social Security Number:	333-55-6666
Name:	Lawrence Johnson
Quarterly Wages:	\$16,000.00
Social Security Number:	366-55-7777
Name:	Ralph M. Jones
Quarterly Wages:	\$10,000.00

Test Case 7

Contents: Form UI-3/40 with Debit Authorization

Taxpayer Identification Information:

Business Name:	Wage Records Test Account
Federal Employer Identification Number (FEIN):	36-4788792
Illinois UI Account Number:	4046146
Address:	564 Harding Ave Glen Ellyn IL 60137-6371 630-668-8402

UI-3 Information:

Tax Period Ending Date:	Last day of a quarter in the current year
Covered Workers by month:	1, 1, 1
Total Wages:	\$18,800.00
Excess Wages:	\$ 3,000.00
Taxable Wages:	\$15,800.00
Contributions Rate:	4.0%
Interest:	\$ 0.00
Penalty:	\$ 0.00
Previous Underpayment:	\$ 0.00
Previous Overpayment:	\$ 0.00
Total Payment Due:	\$ 632.00

Wage Detail:

Social Security Number:	333-44-5555
Name:	Carl N. Zider
Quarterly Wages:	\$12,800.00
Social Security Number:	333-44-6666
Name:	Frances Jamison
Quarterly Wages:	\$ 6,000.00

Debit Information:

Debit Authorization Amount:	\$ 632.00
Settlement Date:	Timely Date for quarter selected

Test Case 8

Contents: Illinois UI Debit Authorization

Taxpayer Identification Information:

Business Name:	Wage Records Test Account
Federal Employer Identification Number (FEIN):	36-4788792
Illinois UI Account Number:	4046146
Address:	564 Harding Ave
	Glen Ellyn IL 60137-6371
	630-668-8402

Debit Information:

Tax Period Ending Date:	Last day of a quarter in the current year
Debit Authorization Amount:	\$ 632.00
Settlement Date:	Timely Date for quarter selected